

**IN THE DISTRICT COURT OF
SOUTHERN DISTRICT OF GEORGIA**

JOHN J. STEVENS and)	
JOSEPHINE W. STEVENS, Petitioners)	
)	
V.)	
)	
COMMISSIONER OF THE INTERNAL)	
REVENUE SERVICE,)	
Respondent)	

PETITION FOR JOHN J. STEVENS AND JOSEPHINE W. STEVENS

COMES NOW PETITIONERS, JOHN J. STEVENS and JOSEPHINE W. STEVENS, by and through their attorney, Giliel A. Nellis (“Petitioners”), and petition the Court for a refund plus interest from the paid taxes on August 17, 2022, for the year 2012 and 2013 in the base amounts of \$51,332.07 for the year 2012 and \$49,490.41 for the year 2013.

JURISDICTION AND VENUE

1.

Jurisdiction and venue is proper in the Southern District of Georgia, United States District Court because this is where the Petitioners lived during the time of the alleged act and there is no balance due on the years at dispute with the Internal Revenue Service (“IRS” The Respondent), thus making District Court for the Southern District of Georgia the proper venue for refund.

STATEMENT OF CLAIM

2.

Petitioners timely submitted their tax returns in the years 2012 and 2013.

3.

Petitioners included with the 2012 and 2013 1099-B documents which did not show the basis for trades of marketable securities that took place in both years.

4.

Petitioners’ returns also properly provided their correct basis in said securities which Respondent improperly ignored.

5.

Respondent issued Petitioners notices of deficiencies in the amounts of \$51,332.07 for 2012 and \$49,490.43 for 20103, for a total of \$100,822.50 for said years, not taking into account the proper basis for said securities.

6.

Petitioners appealed and sent in documentation of bases for said years to the Respondent. (26 U.S. Code § 1001)

7.

Respondent did not consider or accept said documentation and as such began charging interest and penalties.

8.

Petitioners continued to contest the assessments in a timely manner.

9.

Respondent filed tax liens against Petitioners which attached to their real estate located at 225 Tennessee Avenue, Saint Simons Island, GA 31522.

10.

On August 22, 2022, after request by said attorney herein, Respondent issued a release of lien for the sale of said property.

11.

The Respondent seized \$160,354.19 from said sale to satisfy the lien on the property. This amount consists of the base amount of taxes that were alleged to be owed by Petitioners plus interest and penalties. The amounts stated above included other years of deficiency not at dispute. The amounts previously stated in paragraph 5 hereinabove totaling \$100,822.50 are the amounts at dispute.

12.

Petitioners do not owe additional taxes for the years at dispute.

13.

Petitioners filed a Claim for Refund and Request for Abatement, Form 843 from 2012 and 2013 on February 2, 2023. Respondent received such forms and acknowledged receipt in correspondence to Petitioner dated April 10, 2023.

14.

Six (6) months have elapsed since Respondent acknowledged receipt of said claim for refund, and no response has been received from Respondent. Therefore, all conditions precedent to the filing of this complaint have been satisfied.

15.

Attorney for the Petitioners has Power of Attorney with Form 2848 for the Petitioners.

16.

Petitioners are entitled to a refund of all funds erroneously assessed and seized plus interest as provided by law.

THEREFORE, PETITIONERS PRAY THAT THE COURT

1. Order Respondent to issue refunds for the amounts of \$51,332.07 for the year 2012 and \$49,490.41 plus interest on said amounts as allowed by law.
2. Order all other relief as the Court sees necessary to make the Petitioner whole.

RESPECTFULLY SUBMITTED

This 7 day of August, 2024.

/s/ Giliel A. Nellis/
Giliel A. Nellis
Georgia Bar No. 153022
Attorney for Petitioner

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